



3015 (02-09-04)

ANNUAL REPORT

OF

Name: GRANTON MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 69
GRANTON, WI 54436-0069

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRANTON MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 69
GRANTON, WI 54436-0069**When was utility organized?** 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEANETTE STEINER**Title:** VILLAGE CLERK TREASURER**Office Address:**210 MAPLE STREET
P.O. BOX 69
GRANTON, WI 54436-0069**Telephone:** (715) 238 - 7339**Fax Number:** (715) 238 - 8605**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JON TRAUTMAN**Title:** SENIOR ACCOUNTANT**Office Address:** COHEN & ASSOCIATES, LLCP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

President, chairman, or head of utility commission/board or committee:

Name: RUSSELL KUEHN**Title:** VILLAGE PRESIDENT**Office Address:**311 S MAIN
GRANTON, WI 54436-0069**Telephone:** (715) 238 - 7628**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JEFFREY COHEN CPA**Title:** OWNER**Office Address:** COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com**Date of most recent audit report:** 3/9/2001**Period covered by most recent audit:** DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MARK RAMBERG**Title:** WATER SUPERINTENDENT**Office Address:**
327 SOUTH MAIN
GRANTON, WI 54436-0069**Telephone:** (715) 238 - 8201**Fax Number:****E-mail Address:**

Name of utility commission/committee: VILLAGE GRANTON TRUSTEES

Names of members of utility commission/committee:

RUSSELL KUEHN, VILLAGE PRESIDENT

TODD LEWIS, TRUSTEE

DALE WALZ, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	50,323	50,360	1
Operating Expenses:			
Operation and Maintenance Expense (401)	19,783	52,179	2
Depreciation Expense (403)	16,564	15,729	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,521	11,118	5
Total Operating Expenses	47,868	79,026	
Net Operating Income	2,455	(28,666)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,455	(28,666)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,097	2,223	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,097	2,223	
Total Income	4,552	(26,443)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,552	(26,443)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	33	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	33	
Net Income	4,552	(26,476)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	43,204	64,945	19
Balance Transferred from Income (433)	4,552	(26,476)	20
Miscellaneous Credits to Surplus (434)	3,750	4,735	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	51,506	43,204	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	2,097	4
Total (Acct. 419):	2,097	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
VILLAGE PAID EXPENSES FOR INSURANCE AND BENEFITS FORGIVEN	3,750	8
Total (Acct. 434):	3,750	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	50,323	0	0	0	50,323	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	50,323	0	0	0	50,323	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	716,064	648,399	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	183,228	167,159	2
Net Utility Plant	532,836	481,240	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(1,399)	24,407	8
Temporary Cash Investments (132)	19,049	36,785	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,089	8,888	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,857	3,348	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	30,596	73,428	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	563,432	554,668	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	55,241	55,241	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	51,506	43,204	23
Total Proprietary Capital	106,747	98,445	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	11,298	10,836	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,298	10,836	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	445,387	445,387	38
Total Liabilities and Other Credits	563,432	554,668	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	651,513	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	64,551				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	716,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	183,228	0	0	0	9
Total Accumulated Provision	183,228	0	0	0	
Net Utility Plant	532,836	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	167,159				167,159	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,564				16,564	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,564	0	0	0	16,564	13
Debits during year						14
Book cost of plant retired	495				495	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	495	0	0	0	495	19
Balance End of Year	183,228	0	0	0	183,228	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.43%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,857	3,348	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,857	3,348	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	55,241	1
Changes during year (explain):		2
Balance end of year	55,241	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,521	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	11,521	
Taxes paid during year:		
County, state and local taxes	11,298	6
Social Security taxes	143	7
PSC Remainder Assessment	80	8
Other (explain):		
NONE		9
Total payments and other debits	11,521	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	445,387	0	0	0	0	445,387	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	445,387	0	0	0	0	445,387	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,089	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
TAX EQUIVALENT	11,298	16
Total (Acct. 233):	11,298	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	649,956	0	0	0	649,956	1
Materials and Supplies	3,602	0	0	0	3,602	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	175,193	0	0	0	175,193	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	445,387	0	0	0	445,387	6
Other (specify):					0	7
Average Net Rate Base	32,978	0	0	0	32,978	
Net Operating Income	2,455	0	0	0	2,455	8
Net Operating Income as a percent of						
Average Net Rate Base	7.44%	N/A	N/A	N/A	7.44%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	55,241	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	47,355	3
Other (Specify):		4
Total Average Proprietary Capital	102,596	
Net Income		
Net Income	4,552	5
Percent Return on Proprietary Capital	4.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2001

Ms. Jeanette Steiner, Village Clerk-Treasurer
Granton Municipal Water Utility
210 Maple Street
P.O. Box 69
Granton, WI 54436-0069

2000 Analytical Review DWCCA-2320-PJL

Dear Ms. Steiner:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

During our review we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books. Also, the sewer service indicator on the Identification and Ownership page should properly indicate whether sewer service is rendered by the utility.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2320.doc

Enclosure

Response received 12/3/01:

-----Original Message-----

From: TrautmanJ@schencksolutions.com [mailto:TrautmanJ@schencksolutions.com]

Sent: Monday, December 03, 2001 4:01 PM

To: peter.leege@psc.state.wi.us

Subject: Granton Municipal Water Utility 2000 Analytical Review

Peter,

This is in response to your 2000 Analytical Review letter to the Granton Municipal Water Utility. I am confirming that the Village Utility will begin to allocate the water meter costs on the 2001 books and will change the Identification and Ownership page. If you need any additional information or have any further questions you can call or email me, thank you.

Jon T Trautman
Schenck Business Solutions
trautmanj@schencksolutions.com
715-344-9400

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	49,722	1
Total Sales of Water	49,722	
Other Operating Revenues		
Forfeited Discounts (470)	86	2
Other Water Revenues (474)	515	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	601	
Total Operating Revenues	50,323	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,598	5
General Operating Expenses (680-690)	4,185	6
Total Operation and Maintenance Expenses	19,783	
Other Operating Expenses		
Depreciation Expense (403)	16,564	7
Amortization Expense (404)		8
Taxes (408)	11,521	9
Total Other Operating Expenses	28,085	
Total Operating Expenses	47,868	
NET OPERATING INCOME	2,455	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	156	5,713	27,490	4
Commercial	23	693	4,405	5
Industrial				6
Total Metered Sales to General Customers (461)	179	6,406	31,895	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,888	8
Other Sales to Public Authorities (464)	4	1,431	3,939	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	184	7,837	49,722	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	13,888	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	13,888	
Forfeited Discounts (470):		
Customer late payment charges	86	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	86	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
SALE OF WATER RIGHTS	515	8
Total Other Water Revenues (474)	515	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,202	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,342	3
Chemicals (630)		4
Supplies and Expenses (640)	54	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,598	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	123	9
Outside Services Employed (682)	1,470	10
Insurance Expense (684)	1,364	11
Employees Pensions and Benefits (686)	1,228	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,185	
Total Operation and Maintenance Expenses	19,783	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,298	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		11,298	
Social Security		143	3
PSC Remainder Assessment		80	4
Other (specify): NONE			5
Total tax expense		11,521	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188960				3
County tax rate	mills		7.860580				4
Local tax rate	mills		5.479900				5
School tax rate	mills		10.596580				6
Voc. school tax rate	mills		1.537950				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.663970				10
Less: state credit	mills		1.801440				11
Net tax rate	mills		23.862530				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.479900				14
Combined School Tax Rate	mills		12.134530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.614430				17
Total Tax Rate	mills		25.663970				18
Ratio of Local and School Tax to Total	dec.		0.686349				19
Total tax net of state credit	mills		23.862530				20
Net Local and School Tax Rate	mills		16.378014				21
Utility Plant, Jan. 1	\$	648,399	648,399				22
Materials & Supplies	\$	3,348	3,348				23
Subtotal	\$	651,747	651,747				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	651,747	651,747				26
Assessment Ratio	dec.		1.058450				27
Assessed Value	\$	689,842	689,842				28
Net Local & School Rate	mills		16.378014				29
Tax Equiv. Computed for Current Year	\$	11,298	11,298				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,298					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	574		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	56,640		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	57,214	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	174,412		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,033		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	222,445	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	74,878		23
Total Water Treatment Plant	74,878	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	32		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			574	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			56,640	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	57,214	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			174,412	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,033	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	222,445	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			74,878	23
Total Water Treatment Plant	0	0	74,878	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			32	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	18,601		26
Transmission and Distribution Mains (343)	219,002		27
Fire Mains (344)	0		28
Services (345)	16,916		29
Meters (346)	10,952	3,609	30
Hydrants (348)	21,569		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	287,072	3,609	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	6,790		39
Total General Plant	6,790	0	
Total utility plant in service directly assignable	648,399	3,609	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	648,399	3,609	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			18,601 26
Transmission and Distribution Mains (343)			219,002 27
Fire Mains (344)			0 28
Services (345)			16,916 29
Meters (346)	495		14,066 30
Hydrants (348)			21,569 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	495	0	290,186
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			6,790 39
Total General Plant	0	0	6,790
Total utility plant in service directly assignable	495	0	651,513
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	495	0	651,513

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			720	720	1
February			680	680	2
March			728	728	3
April			676	676	4
May			756	756	5
June			733	733	6
July			708	708	7
August			715	715	8
September			672	672	9
October			698	698	10
November			731	731	11
December			678	678	12
Total for year	0	0	8,495	8,495	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				8,495	16
Less: Water sold				7,837	17
Losses and unaccounted for				658	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				123	21
Date of maximum: 11/10/2000					22
Cause of maximum:					23
BOOSTER PUMP WAS LEFT ON MANUAL INSTEAD OF AUTO					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/11/2000					25
Total KWH used for pumping for the year				46,166	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HWY K SE-NE	3	475	8	108,000	Yes	1
PAULSON AVENUE SOUTH	4	450	8	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 3	WELL 4	1
Location	WELL 3	WELL 4	2
Purpose	S	P	3
Destination	D	T	4
Pump Manufacturer	REDA	REDA	5
Year Installed	1979	1979	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	180	180	8
Pump Motor or Standby Engine Mfr	REDA	REDA	10
Year Installed	1979	1979	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	10	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1939		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	65		10
Total capacity in gallons	40,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	CENTRAL FACILITIES		17
Filters, type (gravity, pressure,			18
other, none)	PRESSURE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	648.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	200	0	0	0	200
M	D	6.000	20,996	0	0	0	20,996
Total Within Municipality			21,196	0	0	0	21,196
Total Utility			21,196	0	0	0	21,196

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	178	0	0	0	178	15	1
M	1.000	2	0	0	0	2		2
M	1.500	2	0	0	0	2		3
M	2.000	4	0	0	0	4		4
M	6.000	1	0	0	0	1		5
Total Utility		187	0	0	0	187	15	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	194	6	9	0	191	15	1
1.000	3	1	0	0	4	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	0	4
4.000	1	1	0	0	2	0	5
Total:	204	8	9	0	203	15	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	152	26	0	1	0	12	191	1
1.000	0	2	0	0	0	2	4	2
1.500	0	0	0	1	0	0	1	3
2.000	0	2	0	2	0	1	5	4
4.000	0	1	0	0	0	1	2	5
Total:	152	31	0	4	0	16	203	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	27				27	2
Total Fire Hydrants	27	0	0	0	27	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	27
Number of distribution system valves end of year:	63
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

THE DECREASE IN REPAIRS OF WATER PLANT (650) WAS DUE TO PAINTING OF THE
WATER TOWER IN 1999.
